



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Yusuke Igarashi et al.                      Art Unit : 2823  
Serial No. : 10/668,492                                      Examiner : Brook Kebede  
Filed : September 23, 2003                                  Confirmation No.: 2269  
Notice of Allowance Date: December 16, 2005  
Title : METHOD FOR MANUFACTURING CIRCUIT DEVICES

**MAIL STOP ISSUE FEE**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed December 16, 2005, enclosed are a completed issue fee transmittal form PTOL-85b and a check for \$1730 for the required issue fee and publication fee, including patent copies.

COMMENTS ON REASONS FOR ALLOWANCE

The Examiner's allowance of the claims is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance cited in the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statement.

CERTIFICATE OF MAILING BY FIRST CLASS MAIL

I hereby certify under 37 CFR §1.8(a) that this correspondence is being deposited with the United States Postal Service as first class mail with sufficient postage on the date indicated below and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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*March 16, 2006*

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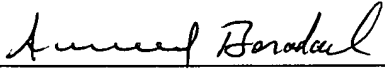
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Attorney's Docket No.: 14225-029001 / F1030475US00

Please apply any additional charges or credits to our Deposit Account No. 06-1050.

Respectfully submitted,

Date: 3/16/06

  
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